

REMARKS/ARGUMENTS

The following species have been identified:

Species I: heat releasing magnetic film, heat releasing magnetic coating film and/or heat releasing coating film *comprising carbon black* (claims 7, 8, 14 and 15).

Species II: heat releasing magnetic film, heat releasing magnetic coating film and/or heat releasing coating films *comprising titanium oxide* (claims 9, 16, 18 and 19).

Species III: magnetic coating film, heat releasing film, black heat releasing coating film and/or heat releasing coating film with the integrated emissivity satisfying $b \leq (0.9)x(a - 0.05)$ and $(a - 0.05)x(b - 0.05) \geq 0.08$ (claims 10, 17, 20 and 21).

Applicants provisionally elect, without traverse, the following species for examination purposes only:

Species I: heat releasing magnetic film, heat releasing magnetic coating film and/or heat releasing coating film *comprising carbon black* (at least claims 7, 8, 14 and 15 readable thereon).

Applicants respectfully submit that the above-identified application is now in condition for examination on the merits, and early notice thereof is earnestly solicited.

Respectfully Submitted,

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